

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Monroe County Com Sch Corp (5740)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$36,518,086	\$36,691,416	\$36,392,778	\$36,674,093	0.1%	0.8%
Group Health Insurance	222	\$4,561,625	\$4,754,415	\$4,732,776	\$4,899,489	1.8%	3.5%
Non - Certified Salaries	120	\$3,673,116	\$3,528,468	\$3,542,935	\$3,856,894	1.2%	8.9%
Social Security Noncertified	211	\$3,008,658	\$3,004,924	\$2,979,683	\$3,024,618	0.1%	1.5%
Textbooks	630	\$1,120,495	\$388,076	\$259,349	\$2,240,189	18.9%	763.8%
Teacher Retirement Fund, After 7-1-95	216	\$1,791,175	\$1,824,885	\$1,882,254	\$1,987,405	2.6%	5.6%
Equipment	730	\$844,290	\$410,322	\$176,548	\$1,585,885	17.1%	798.3%
Operational Supplies	611	\$1,256,403	\$1,095,355	\$886,036	\$1,099,668	-3.3%	24.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,131,162	\$1,113,522	\$1,081,689	\$1,087,393	-1.0%	0.5%
Instructional Programs Improvement Services	312	\$827,037	\$950,474	\$803,897	\$1,035,517	5.8%	28.8%
Severance/Early Retirement Pay	213	\$1,303,482	\$1,249,006	\$2,151,268	\$1,017,955	-6.0%	-52.7%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$592,650	\$1,397,110	\$1,010,220	\$863,890	9.9%	-14.5%
Nonlicensed Employees	136	\$840,799	\$893,376	\$782,859	\$714,674	-4.0%	-8.7%
Public Employees Retirement Fund	214	\$435,127	\$459,881	\$486,267	\$570,258	7.0%	17.3%
Travel	580	\$491,314	\$158,931	\$127,621	\$226,435	-17.6%	77.4%
Instruction Services	311	\$176,266	\$124,582	\$156,808	\$185,782	1.3%	18.5%
Group Accident Insurance	223	\$179,952	\$189,947	\$152,834	\$152,717	-4.0%	-0.1%
Licensed Employees	135	\$294,320	\$182,419	\$131,129	\$147,009	-15.9%	12.1%
Group Life Insurance	221	\$128,816	\$145,760	\$116,320	\$114,446	-2.9%	-1.6%
Library Books	640	\$104,174	\$85,530	\$97,994	\$89,784	-3.6%	-8.4%
Miscellaneous Objects	876 - 899	\$57,903	\$55,107	\$35,075	\$48,355	-4.4%	37.9%
Student Transportation Services	510	\$42,395	\$31,295	\$6,500	\$27,794	-10.0%	327.6%
Bank Service Charges	871	\$26,201	\$18,859	\$10,193	\$27,162	0.9%	166.5%
Advertising	540	\$1,258	\$1,856	\$726	\$25,774	112.8%	3452.5%
Other Professional and Technical Services	319	\$27,332	\$12,095	\$550	\$710	-59.9%	29.1%
Postage and Postage Machine Rental	532	\$0	\$467	\$492	\$485	NA	-1.4%
Dues and Fees	810	\$414	\$89	\$403	\$310	-7.0%	-23.1%
Pupil Services	313	\$23,951	\$63,277	\$11,899	\$183	-70.4%	-98.5%
Computer Hardware	741	\$38,349	\$0	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615, 660 - 689	\$961	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$4,000	\$0	\$0	\$0	-100.0%	NA
Seldom or Non-Recurring Purchases	873	\$556	\$24,077	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	-\$341	\$23,753	-\$167	-\$29	NA	NA
Student Academic Achievement Total		\$59,501,926	\$58,879,272	\$58,016,935	\$61,704,846	0.9%	6.4%
Student Instructional Support							
Certified Salaries	110	\$6,200,209	\$6,233,806	\$6,104,732	\$6,286,544	0.3%	3.0%
Non - Certified Salaries	120	\$1,840,118	\$1,825,243	\$2,018,329	\$2,224,978	4.9%	10.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Group Health Insurance	222	\$715,898	\$742,377	\$856,047	\$901,350	5.9%	5.3%
Social Security Noncertified	211	\$587,547	\$590,834	\$601,444	\$621,887	1.4%	3.4%
Teacher Retirement Fund, After 7-1-95	216	\$337,726	\$336,416	\$353,244	\$376,906	2.8%	6.7%
Public Employees Retirement Fund	214	\$225,745	\$240,424	\$291,713	\$319,953	9.1%	9.7%
Severance/Early Retirement Pay	213	\$172,615	\$172,728	\$187,939	\$193,546	2.9%	3.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$189,803	\$193,266	\$184,783	\$190,309	0.1%	3.0%
Instructional Programs Improvement Services	312	\$162,575	\$69,446	\$115,121	\$157,592	-0.8%	36.9%
Pupil Services	313	\$78,173	\$58,408	\$58,741	\$66,315	-4.0%	12.9%
Operational Supplies	611	\$68,223	\$46,930	\$32,982	\$55,578	-5.0%	68.5%
Travel	580	\$73,734	\$47,995	\$42,925	\$48,120	-10.1%	12.1%
Staff Services	314	\$8,324	\$45,792	\$43,948	\$35,975	44.2%	-18.1%
Rentals	440	\$44,185	\$31,387	\$12,463	\$34,309	-6.1%	175.3%
Group Accident Insurance	223	\$35,303	\$32,845	\$29,969	\$31,457	-2.8%	5.0%
Group Life Insurance	221	\$26,649	\$25,483	\$23,206	\$24,101	-2.5%	3.9%
Licensed Employees	135	\$38,080	\$59,184	\$98,407	\$22,306	-12.5%	-77.3%
Board of Education Services	318	\$12,950	\$4,313	\$9,050	\$16,453	6.2%	81.8%
Other Professional and Technical Services	319	\$0	\$429	\$3,583	\$3,844	NA	7.3%
Miscellaneous Objects	876 - 899	\$1,117	\$967	\$0	\$0	-100.0%	NA
Equipment	730	\$24,778	\$116,228	\$33,552	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$10,843,749	\$10,874,501	\$11,102,177	\$11,611,523	1.7%	4.6%
Overhead and Operational							
Non - Certified Salaries	120	\$8,671,640	\$8,729,720	\$9,296,741	\$9,200,624	1.5%	-1.0%
Repairs and Maintenance Services	430	\$2,923,709	\$3,053,515	\$3,077,511	\$4,298,813	10.1%	39.7%
Food Purchases	614	\$2,091,133	\$2,086,970	\$2,012,287	\$2,064,204	-0.3%	2.6%
Heating and Cooling for Buildings - Electricity	621	\$2,258,374	\$2,064,259	\$2,030,244	\$2,019,514	-2.8%	-0.5%
Vehicles	731	\$964,679	\$841,848	\$333,239	\$1,531,460	12.2%	359.6%
Public Employees Retirement Fund	214	\$1,027,608	\$1,122,335	\$1,209,244	\$1,297,606	6.0%	7.3%
Operational Supplies	611	\$1,148,998	\$1,201,502	\$1,061,418	\$1,224,534	1.6%	15.4%
Student Transportation Services	510	\$1,413,770	\$1,292,572	\$871,819	\$1,211,386	-3.8%	38.9%
Group Health Insurance	222	\$1,184,339	\$1,206,517	\$1,163,187	\$1,127,931	-1.2%	-3.0%
Certified Salaries	110	\$1,220,970	\$1,228,529	\$1,243,650	\$1,112,592	-2.3%	-10.5%
Social Security Noncertified	211	\$714,919	\$711,265	\$727,678	\$738,956	0.8%	1.5%
Gasoline and Lubricants	613	\$837,136	\$833,879	\$839,017	\$629,147	-6.9%	-25.0%
Insurance	520	\$524,087	\$536,371	\$584,823	\$464,955	-2.9%	-20.5%
Workers Compensation Insurance	225	\$379,017	\$148,299	\$278,633	\$379,110	0.0%	36.1%
Water and Sewage	411	\$198,847	\$312,748	\$279,546	\$272,082	8.2%	-2.7%
Heating and Cooling for Buildings - Gas	622	-\$82,794	\$45,541	\$248,473	\$164,959	NA	-33.6%
Severance/Early Retirement Pay	213	\$152,770	\$162,949	\$171,700	\$164,862	1.9%	-4.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Instructional Programs Improvement Services	312	\$49,700	\$268,517	\$91,345	\$97,584	18.4%	6.8%
Equipment	730	\$319,428	\$261,993	\$215,798	\$87,537	-27.6%	-59.4%
Board of Education Services	318	\$118,290	\$49,511	\$91,449	\$83,424	-8.4%	-8.8%
Removal of Refuse and Garbage	412	\$65,807	-\$146	\$59,017	\$50,698	-6.3%	-14.1%
Travel	580	\$44,690	\$53,456	\$49,040	\$48,253	1.9%	-1.6%
Tires and Repairs	612	\$56,094	\$57,394	\$60,058	\$47,438	-4.1%	-21.0%
Other Professional and Technical Services	319	\$435,806	\$462,001	\$297,367	\$43,621	-43.8%	-85.3%
Dues and Fees	810	\$39,491	\$27,360	\$43,776	\$37,297	-1.4%	-14.8%
Bank Service Charges	871	\$60,507	\$31,021	\$30,150	\$33,333	-13.8%	10.6%
Group Accident Insurance	223	\$36,339	\$35,973	\$33,412	\$33,308	-2.2%	-0.3%
Group Life Insurance	221	\$60,353	\$41,789	\$37,024	\$33,063	-14.0%	-10.7%
Telephone	531	\$54,072	\$53,584	\$30,574	\$30,824	-13.1%	0.8%
Board Member Compensation	115	\$27,692	\$29,460	\$28,616	\$27,500	-0.2%	-3.9%
Seldom or Non-Recurring Purchases	873	\$25,569	\$107,365	\$31,786	\$21,134	-4.7%	-33.5%
Cleaning Services	420	\$43,139	\$28,305	\$27,657	\$19,268	-18.2%	-30.3%
Other Employee Benefits	241 - 290	\$16,184	\$15,584	\$15,384	\$15,384	-1.3%	0.0%
Teacher Retirement Fund, After 7-1-95	216	\$11,265	\$8,191	\$7,706	\$10,850	-0.9%	40.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,768	\$7,093	\$8,701	\$7,969	0.6%	-8.4%
Advertising	540	\$3,579	\$2,792	\$9,671	\$7,923	22.0%	-18.1%
Unemployment Insurance	230	\$61,274	\$52,832	\$15,935	\$4,603	-47.6%	-71.1%
Rentals	440	\$64	\$676	\$2,981	\$2,878	159.3%	-3.5%
Official Bond Premiums	525	\$1,737	\$1,506	\$1,962	\$1,550	-2.8%	-21.0%
Miscellaneous Objects	876 - 899	\$137,570	\$0	\$2,257	\$0	-100.0%	-100.0%
Printing and Binding	550	\$700	\$316	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$9,345	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$27,315,663	\$27,175,392	\$26,620,876	\$28,648,171	1.2%	7.6%
Non Operational							
Redemption of Principal	831	\$16,910,315	\$11,751,188	\$12,045,698	\$6,099,175	-22.5%	-49.4%
Buildings	720	\$2,431,925	\$2,902,235	\$3,581,421	\$2,834,779	3.9%	-20.8%
Computer Hardware	741	\$0	\$1,265,551	\$1,153,208	\$2,442,131	NA	111.8%
Equipment	730	\$2,933,357	\$2,193,494	\$3,343,893	\$2,245,995	-6.5%	-32.8%
Non - Certified Salaries	120	\$1,536,047	\$1,457,843	\$1,647,443	\$1,570,831	0.6%	-4.7%
Interest	832	\$1,590,324	\$1,012,026	\$1,021,658	\$513,806	-24.6%	-49.7%
Certified Salaries	110	\$411,031	\$503,963	\$493,085	\$505,866	5.3%	2.6%
Public Employees Retirement Fund	214	\$157,165	\$161,454	\$196,965	\$214,222	8.1%	8.8%
Group Health Insurance	222	\$200,822	\$190,071	\$212,741	\$205,637	0.6%	-3.3%
Social Security Noncertified	211	\$149,012	\$143,984	\$157,614	\$154,270	0.9%	-2.1%
Operational Supplies	611	\$79,444	\$81,558	\$85,220	\$79,184	-0.1%	-7.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Severance/Early Retirement Pay	213	\$19,073	\$16,447	\$23,840	\$27,615	9.7%	15.8%
Teacher Retirement Fund, After 7-1-95	216	\$18,000	\$19,523	\$17,079	\$15,508	-3.7%	-9.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,810	\$8,340	\$8,001	\$7,138	-2.2%	-10.8%
Group Accident Insurance	223	\$5,444	\$5,278	\$5,557	\$5,722	1.3%	3.0%
Group Life Insurance	221	\$4,570	\$4,535	\$4,943	\$4,675	0.6%	-5.4%
Instructional Programs Improvement Services	312	\$0	\$884	\$63	\$2,157	NA	3331.3%
Seldom or Non-Recurring Purchases	873	\$3,387	\$4,939	\$2,161	\$1,658	-16.4%	-23.3%
Travel	580	\$2,325	\$1,954	\$4,280	\$1,317	-13.3%	-69.2%
Advertising	540	\$342	\$0	\$256	\$482	8.9%	88.1%
Student Transportation Services	510	\$0	\$1,000	\$0	\$0	NA	NA
Other Communication Services	533 - 539	\$945	\$60	\$0	\$0	-100.0%	NA
Non Operational Total		\$26,461,337	\$21,726,325	\$24,005,128	\$16,932,168	-10.6%	-29.5%
Grand Total		\$124,122,674	\$118,655,490	\$119,745,117	\$118,896,707	-1.1%	-0.7%